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**CLAIMS**

1. A method of encouraging the formation of conservation easements on real property comprising:

5           a) identifying a parcel of real property owned by a first party and suitable for securing a conservation easement wherein the first party is unable to utilize a maximum monetary value generated by the conservation easement;

          b) selling an interest in the identified parcel of real property to an intermediate party qualified to receive maximum tax deduction benefit for the conservation easement;

10           c) processing the conservation easement on the parcel of real property with proper government authorities; and

          d) exchanging at least a portion of the monetary value in the real property with the conservation easement to the intermediate party for consideration less than the maximum monetary value.

15           2. The method according to claim 1 further comprising the step of determining the monetary value of the real property with the conservation easement.

          3. The method according to claim 2 wherein determining the monetary value comprises the step of generating a virtual development plan of the real property before granting of the conservation easement be granted.

20           4. The method according to claim 3 wherein the virtual development plan generating step comprises:

          determining a market value of the real property before granting of the conservation easement;

25           determining a market value of the real property based on a business plan to develop the real property

          determining the difference between the market value of the real property before granting the conservation easement and the market value of the real property as developed according to the business plan; and

30           subtracting all costs needed to develop the real property according to the business plan.

5. The method according to claim 1 further comprising exchanging at least a portion of the monetary value in the real property in the real property with the conservation easement from the intermediate party to a third party for consideration less than the maximum monetary value.

6. A method of transferring a monetary value or interest from a first party landowner to a second party investor, comprising:

a) identifying a parcel of real estate owned by the first party landowner and suitable for securing a conservation easement wherein the first party landowner is unable to utilize a maximum monetary value generated by the conservation easement;

b) selling an interest in the identified parcel of real estate to an intermediate party qualified to receive maximum tax deduction benefit for the conservation easement;

c) processing the conservation easement on the parcel of real estate with proper government authorities; and

d) exchanging at least a portion of the monetary value in the conservation easement to the intermediate party for consideration less than the maximum monetary value.

7. A method of generating income through promotion of conservation easements, comprising the business steps of:

a) identifying a parcel of real estate owned by a landowner and suitable for securing a conservation easement wherein the landowner is unable to utilize a maximize tax interest generated by the conservation easement;

b) selling an undivided interest in the identified parcel of real estate to an intermediate party;

c) processing the conservation easement on the parcel of real estate with proper government authorities; and

d) exchanging a tax interest in the conservation easement to the intermediate party for consideration less than the value of the tax interest.